FISCAL NOTE

SB 369 - HB 924

February 19, 1997

SUMMARY OF BILL: Exempts from the sales tax adaptive devices designed to allow disabled veterans to drive motor vehicles. Current law exempts from the sales tax any devices designed to allow any disabled person to enter or exit a motor vehicle.

ESTIMATED FISCAL IMPACT:

Decrease State Revenues - Not Significant Decrease Local Govt. Revenues - Not Significant

Assumes that since the Veterans Administration will pay for such adaptive equipment for qualified veterans, the number of such veterans paying for the equipment themselves is very small and would not generate a significant tax decrease to state or local governments.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

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